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Guess who contest number six

Academy of Accounting Historians

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GUESS WHO CONTEST NUMBER SIX

Contest Number Five was a tough one. There were many entrants—most of whom were wrong. If you recall, the clues to the individual pictured in the preceding issue were that he was a past president of the American Accounting Association, an educator who had authored 23 books, but who was best remembered as a practitioner. The clue about being best remembered as a practitioner was sufficient to enable Gary Previts of Case Western University to identify the individual as James O. McKinsey, the former University of Chicago professor who founded McKinsey & Company—now one of the nation's largest management consulting firms. Previts telephoned this editor the day he received his issue of *THE NOTEBOOK* to make the identification. Previts was not eligible to receive the prize, however, as the rules state that Academy officers are not eligible. As a trustee and corporate agent of the Academy, Previts is interpreted to be an officer. Therefore, the contest was still open. The contest remained open until late September when Horace Givens of the University of Maine at Orono submitted McKinsey as his second choice. It seems that Horace and his wife Janet went through the photos of past AAA presidents in Zeff's book on the history of the Association. Horace selected one picture that he thought resembled the individual in Contest No. 5. However, his wife disagreed and selected McKinsey. Thus, the winner of Contest No. 5 is technically Janet Givens, although Horace made the submission.

Two days after the entry from Horace and Janet Givens was received, a correct identification was also received from Terry Sheldahl of Loyola College in Baltimore.



GUESS WHO?

Sheldahl, a winner of three previous contests, stated that he had not received his Spring issue of *THE NOTEBOOK* because he had moved this past summer. He had found the Spring issue in the Loyola library and had made the identification from that.

Some readers were perplexed by a statement in the past issue that the contest was open only until November 15 because something was going to happen in December that would tell everyone the identity of the individual pictured. That December happening is the publication of the Fall, 1985, issue of *THE ACCOUNTING HISTORIANS JOURNAL* which will contain a biography of McKinsey authored by Dale and Tonya Flesher. Since the clues were taken from the article, anyone reading the article would immediately know that it was McKinsey who was the subject of the contest.

Now, on to Contest Number Six. The picture in this issue is of a former officer of the Academy of Accounting Historians. The photo is a portion of a nightclub shot

taken at Frank Dailey's Meadowbrook in New Jersey in 1952. Other individuals have been excised from the shot because some may have been prominent underworld figures who would resent this kind of publicity. The individual holds a degree from an Ivy League school, and according to one commentator, is the world's foremost authority on 19th century riverboat accounting. That should make it a dead give away.

If you are the first to send in the correct identification, you will receive a valuable prize. That prize is a copy of a book entitled THE NEW PRODUCT DECISION which was coauthored by Dale and Tonya Flesher. This book would cost you \$15.95 if you were to buy it from the National Association of Accountants.

As in past contests, there will actually be two prizes awarded—one for the first correct entry from North America and one for the first correct entry postmarked outside of North America. This policy allows for the delay in the mail service of foreign members. Officers and trustees of the Academy are encouraged to participate, but are not eligible for prizes. Put on your thinking caps and send your entry to Dale L. Flesher at the editorial address.

MANUSCRIPTS AND SHAGGY DOG STORIES

Anyone wishing to submit article manuscripts, short notes, cartoons, shaggy dog stories, letters to the editor, or other filler to THE ACCOUNTING HISTORIANS NOTEBOOK should send the material to the editor, Dale L. Flesher, School of Accountancy, University of Mississippi, University, MS 38677.

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